

his duties, take before the clerk of the circuit court of the county the oath prescribed by the constitution of the State.]

[2-7-68.

The county auditor shall annually, before the first day of December, make a thorough, complete and detailed examination of all books, papers, accounts and vouchers in the offices of the board of county commissioners, county treasurer, county board of education, county roads board and sheriff of the county and of all the papers and matters that pertain to or are in any way connected with the money and finances of the county and the collection, disbursement and expenditure of the same. He shall make a full and complete audit of the same and file such audit and accounts with a full report thereon with the board of county commissioners, which reports, audits and accounts shall always be open to inspection and examination by any citizen of the county who desires to examine the same.]

2-7-68.

THE EXTERNAL AUDITOR SHALL PERFORM AN ANNUAL AUDIT IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS OF THE COMPREHENSIVE FINANCIAL STATEMENT OF THE COUNTY COMMISSIONERS, BOARD OF EDUCATION, AND THE FREDERICK COMMUNITY COLLEGE. THE EXTERNAL AUDITOR SHALL ISSUE AN OPINION AS TO WHETHER THE STATEMENT FAIRLY PRESENTS THE FINANCIAL POSITION OF THOSE ENTITIES INCLUDED IN THE REPORT.

2-7-69.

(a) The county auditor [is hereby authorized and empowered to require] MAY ORDER the production [before him of the books, accounts and papers] OF ALL RECORDS AND MATERIALS NECESSARY TO PERFORM AUDITS of the board of county commissioners, THE county treasurer, THE county board of education, [county roads board and] THE COUNTY sheriff, and [to examine upon oath administered by him, any county commissioner, the county treasurer, any member of the county board of education, county roads board or the sheriff on any matter touching the affairs of the board of county commissioners, county treasurer, county board of education, county roads board or sheriff or to examine, upon oath administered by him, any other person as a witness whom he may be advised has important information in regard to the conduct and acts of the board of county commissioners, county treasurer, county board of education, county roads board, sheriff or either or any of them in matters pertaining to their office] THE COUNTY COMMUNITY COLLEGE. THE COUNTY AUDITOR MAY EXAMINE THE RECORDS AND MATERIALS OF ANY COMMISSION OR AGENCY THAT RECEIVES AN APPROPRIATION FROM THE BOARD OF COUNTY COMMISSIONERS.

(b) [He shall have power to issue process compelling such witnesses to attend before him, which shall be directed to the sheriff of the county, and it shall be the duty of the sheriff to serve such process promptly. Any county commissioner, county